SUPREME COURT OF THE UNITED STATES

October Term, 1968.

COLLINS *v.* COMMISSIONER OF INTERNAL REVENUE.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE TENTH CIRCUIT.

No. 134. Decided November 25, 1968.

PER CURIAM.

The petition for a writ of certiorari is granted, the judgment is vacated and the case is remanded to the Court of Appeals for further consideration in light of the opinion of the Supreme Court of Oklahoma in *Collins* v. *Oklahoma Tax Commission*, dated October 15, 1968.